

FIRST REGULAR SESSION  
SENATE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 55**  
97TH GENERAL ASSEMBLY

---

Reported from the Committee on Appropriations, March 14, 2013, with recommendation that the Senate Committee Substitute do pass.

0158S.02C

TERRY L. SPIELER, Secretary.

---

**AN ACT**

To amend chapter 32, RSMo, by adding thereto one new section relating to amnesty for certain taxes, with an emergency clause.

---

*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Chapter 32, RSMo, is amended by adding thereto one new  
2 section, to be known as section 32.383, to read as follows:

**32.383. 1. Notwithstanding the provisions of any other law to the  
2 contrary, with respect to taxes administered by the department of  
3 revenue, an amnesty from the assessment or payment of all penalties,  
4 additions to tax, and interest shall apply with respect to unpaid taxes  
5 or taxes due and owing reported and paid in full from August 1, 2013,  
6 to October 31, 2013, regardless of whether previously assessed, except  
7 for penalties, additions to tax, and interest paid before August 1,  
8 2013. The amnesty shall apply only to state tax liabilities due, or due  
9 but unpaid on or before December 31, 2012, and shall not extend to any  
10 taxpayer who at the time of payment is a party to any criminal  
11 investigations or to any civil or criminal litigation that is pending in  
12 any court of the United States or this state for nonpayment,  
13 delinquency, or fraud in relation to any state tax imposed by this state.**

**14 2. Upon written application by the taxpayer, on forms prescribed  
15 by the director of revenue, and upon compliance with the provisions of  
16 this section, the department of revenue shall not seek to collect any  
17 penalty, addition to tax, or interest that may be applicable. The  
18 department of revenue shall not seek civil or criminal prosecution for  
19 any taxpayer for the taxable period for which the amnesty has been  
20 granted.**

21           3. Amnesty shall be granted only to those taxpayers who have  
22 applied for amnesty within the period stated in this section, who have  
23 filed a tax return for each taxable period for which amnesty is  
24 requested, who have paid the entire balance due within sixty days of  
25 approval by the department of revenue, and who agree to comply with  
26 state tax laws for the next eight years from the date of the agreement.  
27 No taxpayer shall be entitled to a waiver of any penalty, addition to  
28 tax, or interest under this section unless full payment of the tax due is  
29 made in accordance with rules established by the director of revenue.

30           4. All taxpayers granted amnesty under this section shall in good  
31 faith comply with this state's tax laws for the eight years following the  
32 date of the amnesty agreement. If any such taxpayer fails to comply  
33 with all of this state's tax laws at any time during the eight years  
34 following the date of the agreement, all penalties, additions to tax, and  
35 interest that were waived under the amnesty agreement shall become  
36 due and owing immediately.

37           5. If a taxpayer is granted amnesty under this section, such  
38 taxpayer shall not be eligible to participate in any future amnesty for  
39 the same tax.

40           6. If a taxpayer elects to participate in the amnesty program  
41 established in this section as evidenced by full payment of the tax due  
42 as established by the director of revenue, that election shall constitute  
43 an express and absolute relinquishment of all administrative and  
44 judicial rights of appeal. No tax payment received under this section  
45 shall be eligible for refund or credit.

46           7. Nothing in this section shall be interpreted to disallow the  
47 department of revenue to adjust a taxpayer's tax return as a result of  
48 any state or federal audit.

49           8. All tax payments received as a result of the amnesty program  
50 established in this section, other than revenues earmarked by the  
51 Constitution of Missouri, shall be deposited in the state general  
52 revenue fund.

53           9. The department may promulgate rules or issue administrative  
54 guidelines as are necessary to implement the provisions of this  
55 section. Any rule or portion of a rule, as that term is defined in section  
56 536.010, that is created under the authority delegated in this section  
57 shall become effective only if it complies with and is subject to all of

58 the provisions of chapter 536 and, if applicable, section 536.028. This  
59 section and chapter 536 are nonseverable and if any of the powers  
60 vested with the general assembly under chapter 536 to review, to delay  
61 the effective date, or to disapprove and annul a rule are subsequently  
62 held unconstitutional, then the grant of rulemaking authority and any  
63 rule proposed or adopted after July 1, 2013, shall be invalid and void.

64 10. This section shall become effective on July 1, 2013, and shall  
65 expire on December 31, 2016.

66 11. If any provision of this section or its application to any  
67 person or circumstance is held invalid, the invalidity does not affect  
68 other provisions or applications of this section which can be given  
69 effect without the invalid provision or application, and to this end the  
70 provisions of this section are severable.

Section B. Because immediate action is necessary to secure adequate state  
2 revenue, this act is deemed necessary for the immediate preservation of the  
3 public health, welfare, peace, and safety, and is hereby declared to be an  
4 emergency act within the meaning of the constitution, and this act shall be in full  
5 force and effect upon its passage and approval.

✓